



ST-108MH
State Form 35838
(8-03)

Indiana Department of Revenue
Certification of Sales of Manufactured Homes
or Industrial Building Systems

Certification of sales of manufactured homes as described in 42 USC-5402 (6) or of industrialized building systems as described in IC 22-12-1-14.

Print Name of Seller		Date of Sale or Improvement to Realty		Indiana T.I.D.# (Required)	
Street Address of Seller				Dealer's Plate #	
City				State	Zip Code
Manufactures I.D. #	Model #	Year	Make	Type	

Dealer/Seller must answer below:

1. Was the structure built on a permanent chassis, to be transported to a site owned or leased by the purchaser? 1. Yes ____ No ____
2. Was the structure designed to be used as a residential dwelling not to exceed two families? 2. Yes ____ No ____
3. Is the structure capable of being inspected at the manufacturing site (not the buyer's site)? 3. Yes ____ No ____
4. Is a valid code seal attached? 4. Yes ____ No ____

Sale versus Contract for Improvement to Realty Statement

(To be completed by the seller.)

5. Did seller/dealer permanently affix the manufactured home to real property to the extent that it cannot be moved without material and substantial change to the manufactured home and/or the land? Y ____ N ____ (If No, Sales Tax must be collected)
6. Was this a lump-sum contract for improvement to realty? Y ____ N ____ (If Yes, Use Tax is due from Dealer/Seller)

Sales Tax must be collected if any response to questions 1 - 4 is Yes.

- A. Selling Price A. _____
B. Trade (Like Kind) B. _____
C. Line A minus Line B C. _____
D. Tax Base (65% of Line C) D. _____
(Use Only if Qualified)
E. Sales Tax Collected E. _____

Use Tax is to be remitted direct by the Dealer/Seller if responses to questions 5 and 6 are **both** Yes. Dealer/Seller, acting as a lump-sum contractor for an improvement to realty, is responsible for use tax on material costs as detailed in Information Bulletin #65. (See explanation on back side.)

Seller Signature/Date if Use Tax is to be paid directly to IDR

Certification by the Seller and Purchaser

If Sales Tax is being collected by the Dealer/Seller, both "Seller" and "Purchaser" must certify under penalty of perjury that the above facts are true and correct to the best of their knowledge. Both Seller and Purchaser must certify that the dwelling was manufactured "off-site" and meets all other requirements set forth in Indiana Code 22-12-1-14 to qualify for a 35% reduction in the selling price for calculation of sales tax purposes. Both Seller and Purchaser certify that the structure constitutes a manufactured home or industrialized building system within the description set forth in Indiana Code 6-2.5-5-29 and that such structure will be used as either a one or two family dwelling only.

Street Address structure delivered to _____ Date Delivered _____

City, State, Zip _____

Number and Location of Lot _____

Lot Landlord Name, if applicable _____

Seller's Signature _____ Date Signed _____

Purchaser Signature _____ Date Signed _____

Purchaser Printed Name _____

Purchaser must provide at least one of the three identification numbers below:

Social Security # _____,

Indiana Taxpayer Identification # (TID) _____, or Federal ID# _____

Instructions for Completing Form ST-108MH

Every person purchasing a new manufactured home or industrialized building system which is eligible for a 35% reduction in sales tax as provided in IC 6-2.5-5-29 shall, together with the seller of such structure, supply the information required on Form ST-108MH as certification that the purchased structure complies with the requirements of the above statute.

Sales Tax versus Use Tax Liability - Explanation

Depending upon the terms of the sales contract the seller must either: a) collect sales tax from the purchaser; or b) self-assess and remit the appropriate amount of use tax directly to the Department of Revenue. Use tax is due when the seller acts as a lump-sum contractor for the improvement to realty by permanently affixing the manufactured home to a permanent foundation. Indiana Administrative Code 50 IAC 3.2-2-3 defines “permanent foundation” as a “structural system capable of transposing loads from a structure to the earth at a depth below the established frost line. A permanent foundation consists of a closed perimeter formation made from materials such as concrete, mortared concrete block, or mortared brick extending into the ground below the frost line. It may include cellars, basements, or crawl spaces, but it does not include a pier foundation.”

Manufactured homes set on pier foundations do not qualify as an improvement to realty and should be taxed as a sale of personal property. A pier foundation is a non-continuous series of posts or columns laid in a grid pattern that transmits the load of the super-structure to the ground. Piers may or may not be footings, and may be constructed of steel, wood, concrete, concrete block, or stone. A pier foundation is not considered a permanent foundation.

A manufactured home delivered to a “mobile park” is generally not permanently affixed to a permanent foundation, (as described above) thus it does not qualify as an improvement to realty. If not affixed to a permanent foundation, sales tax must be collected.

The form shall be completed in triplicate. The seller shall attach the original form to the certificate of title or certificate of origin evidencing the sale. One copy shall be retained by the seller. The seller/dealer shall mail one copy of the ST-108MH, within 30 days following the date of sale or improvement to realty, to the Indiana Department of Revenue. Form is to be mailed to:

Indiana Department of Revenue
Compliance Division, IGCN Rm. N203
100 N. Senate Avenue
Indianapolis, IN 46204

The Bureau of Motor Vehicles shall not issue any registration eligible for a 35% reduction in sales tax unless; a) the sales tax due has been collected by the seller or the seller certifies Use Tax is being remitted directly to the Department of Revenue as an improvement to realty, and b) the buyer presents a properly completed Form ST-108MH. If the seller is an out-of-state vendor not registered to collect Indiana sales tax, the buyer must submit to the Bureau of Motor Vehicles proper proof evidencing that sales tax has been paid. The Bureau of Motor Vehicles shall collect all sales taxes due upon failure of the purchaser to provide adequate documentation of sales tax paid to the vendor. Credit for tax paid to another state will be allowed, however this credit is limited to the amount of Indiana sales/use tax due. The sale of a used manufactured home is exempt from sales/use tax.